

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,)

PLAINTIFF,)

VS.) 2:10-cv-480-JHH

JAMES DAVID SPAIN,)

DEFENDANT.)

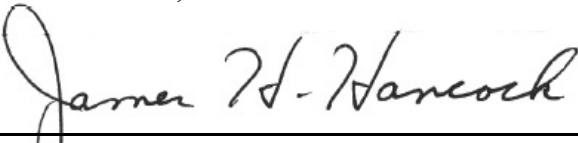
FINDINGS AND CONCLUSIONS

On July 20, 2010 this court entered default (doc. #5) against defendant with leave to plaintiff to prove damages.

On December 22, 2010 plaintiff filed a motion (doc. #6) for a default judgment in the amount of \$205,299.74, plus interest and statutory additions that accrue from December 13, 2010. Attached to the motion is a declaration of Revenue Officer Curtis Strange that sets forth facts which the court **FINDS** fully support the entry of the requested judgment by default.

By separate document the court will enter the requested judgment by default.

DONE this the 29th day of December, 2010.



SENIOR UNITED STATES DISTRICT JUDGE